

Office of the Auditor-Controller  
Contra Costa County

Robert R. Campbell  
Auditor-Controller




Harjit S. Nahal  
Assistant Auditor-Controller

625 Court Street  
Martinez, California 94553-1282  
Phone (925) 335-8600  
Fax (925) 646-2649

April 29, 2021

TO: Monica Nino, County Administrator and Clerk of the Board

FROM: Robert R. Campbell, Auditor-Controller  
By: Sandi Bewley, Supervising Accountant-Auditor 

SUBJECT: Office of the Auditor-Controller- Report of \$4,801.85 Shortage

---

In accordance with Administrative Bulletin 207.7, Section VI.C *Relief of Shortages and Account Collections – For Shortages Greater than \$250*, the attached copy of the subject report is being forwarded for your review and presentation to the Board of Supervisors for action.

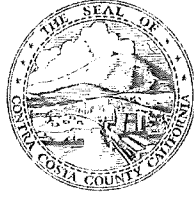
The Office of the Auditor-Controller has verified and concurs with the contents of the report. Upon the Board's approval, the requested relief shall be authorized.

RRC/YT

CC: Joanne Bohren, CPA, Auditor-Controller Division Manager

Office of the Auditor-Controller  
Contra Costa County

Robert R. Campbell  
Auditor-Controller




Harjit S. Nahal  
Assistant Auditor-Controller

625 Court Street  
Martinez, California 94553-1282  
Phone (925) 335-8600  
Fax (925) 646-2649

April 12, 2021

TO: Robert Campbell, Auditor-Controller

FROM: Joanne Bohren, CPA, Auditor-Controller Division Manager 

SUBJECT: Relief of Shortage Request

---

This request is for a relief of shortage in the amount of \$4,801.85 in fund 832500-ORC Collection Clearing. On July 1, 2010, the Contra Costa Office of Revenue Collection (Office) ceased operation and no longer accepted collection accounts for various departments. During the processes related to closing the Office the cash balance in fund 832500 became negative on March 1, 2011.

The Office of the Auditor-Controller is currently analyzing the chart of the accounts in the current finance system as part of the County project of implementing a new finance system. By granting the request for relief of shortage, the fund will be inactivated per the chart of accounts analysis.

By my signature I verify, under penalty of perjury, to the best of my knowledge that there is no fraud or gross negligence involved.

Office of Revenue Collection

2530 Arnold Drive  
Suite 350  
Martinez, California 94553

CONTRA  
COSTA  
COUNTY

Tel: (925) 335-8550  
Fax: (925) 335-8580



June 1, 2010

To our Clientele

The purpose of this letter is to inform you that effective July 1, 2010, the Contra Costa Office of Revenue Collection will cease operation and will no longer be accepting collection accounts from your organization.

The reason for this decision is the County Board of Supervisors had accepted a recommendation to close this department as a means of balancing the FY 2010-2011 County budget.

In order to have an orderly closure outlined below is the process we will use to return assigned accounts to your organization.

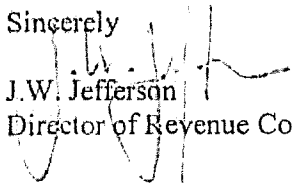
1. Beginning July 1, ORC will not accept new assignments for your organizations
2. During July we notify debtors to send future payments to your office.
3. ORC will provide a report of all outstanding accounts and their current status.
4. August 1, 2010 ORC will purge all accounts from our system and remove the debt from the individual credit reports.
5. September 2010 a final accounting and payments will be mailed to your organizations.

Our objective is to have all processes related to closing completed by November 29, 2010; until we have closed we remain available to provide consultation in your efforts to recover obligations owed to you.

We express our appreciation for your choosing ORC as your collection specialist and sincerely regret we can no longer provide this essential service to you.

Questions related to the closure process can be directed to this office by calling 925-335-8554.

Sincerely

  
J.W. Jefferson  
Director of Revenue Collection

**COUNTY OF CONTRA COSTA**  
**ELECTRONIC DEPOSIT PERMIT**  
OFFICE OF COUNTY AUDITOR-CONTROLLER  
MARTINEZ, CALIFORNIA

DEPARTMENT NAME  
**REVENUE COLLECTIONS**

FISCAL YEAR  
**2010 - 2011**

ORGANIZATION NUMBER 1

DESCRIPTION OF DEPOSIT	FUND/ORG NO.	SUB ACCT	TASK	OPT	ACTIVITY	AMOUNT	TO
Original EDP							
Credit card trans 7-21-10 orc collection clearing - receipts	832500	0800				\$2,623.00	
Credit card refund 7-21-1 orc collection clearing - receipts	832500	0800				(\$4,000.00)	
						(\$1,377.00)	

TOTAL DEPOSIT: **(\$1,377.00)**

**GENERAL DEPOSIT NOTES:**

**SITE OF DEPOSIT:** BANK **ACCOUNT DEPOSITED:** Union Bank - Office of Revenue Collections

**CASH:** \$0.00 **CHECKS:** \$0.00 **BANK DEPOSIT:** (\$1,377.00)

**Bank Receipt:** 885 **Date:** 07/21/2010 **NOTES:** Credit card trans/refund 7-21-10

SECTION 26901 GOVERNMENT CODE  
I HEREBY SWEAR THAT THIS IS A  
TRUE AND CORRECT RECORD OF THE TOTAL  
AMOUNT OF MONEY AS DESCRIBED ABOVE  
FOR DEPOSIT INTO THE COUNTY TREASURY

THE A-C OF CCC, HEREBY CERTIFIES  
THAT THE AMOUNT DUE THE TREASURER  
OF SAID COUNTY FOR MONIES COLLECTED  
BY **REVENUE COLLECTIONS**  
**-UNION BANK - OFFICE OF REVENUE COLLECTIONS**  
IN SETTLEMENT OF THE ABOVE DESCRIBED  
ACCOUNTS IS THE SUM OF **(\$1,377.00)**

RECEIPT OF ABOVE AMOUNT  
IS HEREBY ACKNOWLEDGED.

**Jul 29, 2010 03:52:35PM**

**Jul 30, 2010 04:18:25PM**

**Jul 30, 2010 12:59:53PM**

Daniel Lacap  
USER VALIDATION

Jocelyn Oco  
AUDITOR'S VALIDATION

Victoria Briseno  
TTC VALIDATION

USER PHONE NO.  
**925-335-8567**

SUBMIT DATE  
**Jul 29, 2010 03:52:35PM**

USER NAME  
**Daniel Lacap**

EDP NO  
**DP556006**

*Possible cause of most of neg. looks like a "chargeback" ?*

“Dear all EDP users:

Please note that all negative EDP line items should only be entered for the following:

1. Merchant Card Fees

Interchange Charges, Service Charges (a.k.a. Discount Rate) and card processing fees are charged to a merchant account monthly. Fees are netted from the daily settlement and recorded as a negative line item on the EDP.

2. Chargebacks

When a transaction is challenged or disputed by a cardholder or the card-issuing bank, a chargeback equals to the transaction amount will be debited to the merchant account. A negative EDP line item needs to be entered to reflect the chargeback.

3. Returned Items Fees

Banks charge fees on returned checks and a negative EDP line item is needed to reflect the fees charged for returned checks.

4. Deposit Adjustments

Deposit adjustments happen for many reasons and negative EDPs line items are needed to reflect these adjustments. For example, when the bank identifies a deposit that is over-stated in the amount, the bank will automatically debit the account in that over-stated amount. Therefore, a negative EDP line item is warranted to correct the deposit amount.

Your EDPs may be rejected by the Auditor-Controller’s Office if you enter a negative EDP line item for purposes other than the above-mentioned. If you have any questions, please contact General Accounting division of the Auditor-Controller’s Office at 925-335-8660.”

Thanks.

Belinda Zhu  
Assistant County Treasurer  
Treasurer-Tax Collector’s Office  
Contra Costa County  
625 Court Street, Room 102  
Martinez, CA 94553